

1 HONORABLE RONALD B. LEIGHTON
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7 UNITED STATES DISTRICT COURT
8 WESTERN DISTRICT OF WASHINGTON
9 AT TACOMA

10 UNITED STATES OF AMERICA,

11 v. Plaintiff,

12 PERCY F NEWBY,

13 Defendant.

CASE NO. C18-5978RBL

ORDER DENYING MOTION TO
DISMISS

14 THIS MATTER is before the Court on Defendant Newby's Motion to Dismiss for Lack
15 of in personam Jurisdiction [Dkt. # 83]. Newby reiterates his claim that he has never entered into
16 a contract with the United States or the IRS. He reiterates his claim that he is a resident of the
17 Republic of Washington, but not a citizen of the United States.

18 These are "sovereign citizen" arguments often made by those claiming the Internal
19 Revenue Code does not apply to them. They have been roundly and consistently rejected, in this
20 Court and everywhere else, and no such argument has ever been successfully employed to avoid
21 income tax obligations. See Internal Revenue Service, *The Truth About Frivolous Tax Arguments*
22 (Mar. 21, 2019), <https://www.irs.gov/privacy-disclosure/the-truth-about-frivolous-taxarguments-introduction>. There is no need to waste time soberly addressing each frivolous argument. See

Londsdale v. United States, 919 F.2d 1440, 1448 (10th Cir. 1990) (listing a series of “rejected tax protester arguments”); *Crain v. Commissioner*, 737 F.2d 1417, 1417 (5th Cir. 1984) (no need to refute frivolous arguments with “somber reasoning and copious citation of precedent”).

The Court has also rejected these arguments in this case, and the government correctly points out that the determination that this Court does have jurisdiction over Newby and his various entities is the law of the case.

Newby's Motion to Dismiss for lack of personal jurisdiction is DENIED.

IT IS SO ORDERED.

Dated this 31st day of January, 2020.

Ronald B. Lightner

Ronald B. Leighton
United States District Judge